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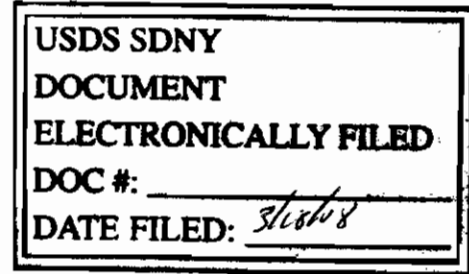
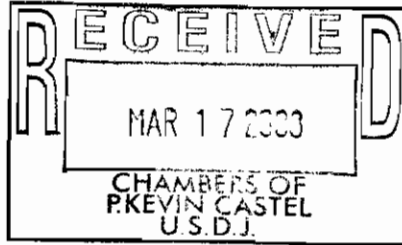
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MEMO ENDORSED

March 14, 2008

VIA OVERNIGHT MAIL

Honorable P. Kevin Castel
United States District Judge
United States Courthouse
500 Pearl Street
New York, NY 10007



Re: Elite Performance Fund Ltd. and Distressed / High-Yield Opportunities
Fund v. Viteos Fund Services, Ltd.
Civil Action No. : 08 CV 2041

Dear Judge Castel:

We represent the defendant Viteos Fund Services, Ltd. in the captioned matter.

We write with the consent of plaintiff's counsel for an extension of Viteo's time to respond to the complaint through and including April 14, 2008.

In light of the foregoing, we respectfully request that the Court grant this extension. We greatly appreciate the Court's attention to this matter, and should there be any questions or concerns please do not hesitate to call.

Very truly yours,

WILSON, ELSE, MOSKOWITZ, EDELMAN & DICKER LLP

David S. Sheiffer (DS 4198)

Granted

SO ORDERED:

P. Kevin Castel, U.S.D.J.

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